IN THE CLAIMS:

Please AMEND claims 21 and 26 in accordance with the following:

1-20. (Cancelled)

- 21. (Currently amended) A surface covering obtained by a method of making a surface covering which comprises:
 - a. applying over a substrate a plastic layer containing a foaming agentover a substrate;
 - b. heating the plastic layer to a temperature which gells the plastic layer to form a gelled plastic layer having a surface;
 - c. applying to the surface of the gelled plastic layer a first printing ink containing a first photoinitiator in a first pattern and a second printing ink containing a second photoinitiator and an expansion inhibitor in a second pattern;
 - d. applying a first, non-curable coating made from a plastisol or organosol over the gelled plastic layer and the first and second printing inks;
 - e. applying a second, curable coating over said first coating and optionally drying it;
 - f. gelling said second and optionally said first coatings;
 - g. mechanically embossing the second, curable coating;
 - h. activating said first photoinitiator and curing the surface areas of the second, curable coating disposed over the first printing ink;
 - i. heating the second, curable coating, the gelled plastic layer and the substrate, wherein the mechanical embossing in areas that are not disposed over the first and

second printing inks are relaxed and that portion of the gelled plastic layer that does not underlie the second printing ink expands,

- j. mechanically embossing the second, curable coating in areas that are not disposed over the first and second printing inks
- k. curing the second, curable coating, the surface covering comprising:
- a. the substrate,
- b. the gelled plastic layer overlaying the substrate,
- c. the first and second printing inks printed in a pattern or design on said gelled plastic layer,
- d. the non curable coating overlaying the gelled plastic layer and the first and second printing inks
- e. the cured coating overlaying the non-curable coating wherein the cured coating overlaying the first and second printing inks is mechanically embossed with a first texture and the cured coating not overlaying the first and second printing inks is mechanically embossed with a second texture.
- 22. (Previously Presented) A surface covering which comprises:
 - a. a substrate,
 - b. a foamed and chemically embossed plastic layer overlaying the substrate,
 - c. a first printing ink containing a photoinitiator printed in a first pattern design on said foamed plastic layer and a second printing ink containing a second photoinitiator and an expansion inhibitor in a second pattern whereby portions of the plastic layer that do not underlie the second printing ink expand upon exposure to heat,

- d. a non cured coating or a non cured layer overlaying the foamed plastic layer and the first and second printing inks
- e. a cured coating or a cured layer overlaying the non cured coating or a non cured layer wherein the portion of the cured coating or the cured layer disposed over the first and second printing inks is chemically and/or mechanically embossed.

23. (Cancelled)

- 24. (Previously Presented) The surface covering of claim 22, wherein the portion of the cured coating or cured layer, which is not disposed over the first and second printing inks, is mechanically embossed with a texture different from the mechanically embossed portion of the cured coating disposed over the first and second printing inks.
- 25. (Previously Presented) The surface covering of claim 22, wherein the cured coating or cured layer further comprises a polyurethane coating.
- 26. (Currently amended) A surface covering obtained by a method of making a surface covering which comprises:

applying a plastic layer over a substrate;

heating the plastic layer to a temperature which gells the plastic layer to form a gelled plastic layer having a surface;

applying to the surface of the gelled plastic layer a first printing ink containing a first photoinitiator in a first pattern and a second printing ink containing a second photoinitiator and an expansion inhibitor in a second pattern;

applying a non-curable coating over the gelled plastic layer and the first printing ink;

applying a curable coating over the non-curable coating and drying the curable coating;

gelling at least the curable coating;

mechanically embossing the curable coating over the first and second printing inks;

activating the first photoinitiator and curing the surface areas of the curable coating disposed over the first and second printing inks;

heating the curable coating, the gelled plastic layer and the substrate to relax the mechanical embossing in areas not disposed over the first and second printing inks and such that portions of the gelled plastic layer not underlying the second printing ink expand;

mechanically embossing the curable coating in the areas not disposed over the first and second printing inks such that the mechanical embossing of the areas not disposed over the first and second printing inks differs from the mechanical embossing of the areas disposed over the first and second printing inks; and

curing the curable coating.